

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16208100900000
City Clerk
108 Boyer Street
Wall Lake, IA 51466

CITY OF WALL LAKE, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	195,627		195,627	189,793
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	195,627		195,627	189,793
Delinquent property taxes	0		0	
TIF revenues	67,459		67,459	91,547
Other city taxes	61,853	0	61,853	59,000
Licenses and permits	1,445	0	1,445	1,000
Use of money and property	25,754	0	25,754	2,000
Intergovernmental	120,562	0	120,562	201,052
Charges for fees and service	110,519	1,937,136	2,047,655	2,115,000
Special assessments	0	0	0	
Miscellaneous	128,863	0	128,863	45,000
Other financing sources	77,875	27,394	105,269	91,547
Total revenues and other sources	789,957	1,964,530	2,754,487	2,795,939
Expenditures and Other Financing Uses				
Public safety	43,467	0	43,467	79,070
Public works	171,633	0	171,633	165,000
Health and social services	3,039	0	3,039	3,000
Culture and recreation	311,262	0	311,262	345,700
Community and economic development	16,501	0	16,501	33,700
General government	139,175	0	139,175	180,500
Debt service	86,798	0	86,798	87,696
Capital projects	0	0	0	
Total governmental activities expenditures	771,875	0	771,875	894,666
Business type activities	0	1,772,414	1,772,414	1,915,000
Total ALL expenditures	771,875	1,772,414	2,544,289	2,809,666
Other financing uses, including transfers out	71,069	34,200	105,269	91,547
Total ALL expenditures/And other financing uses	842,944	1,806,614	2,649,558	2,901,213
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-52,987	157,916	104,929	-105,274
Beginning fund balance July 1, 2016	88,750	701,314	790,064	
Ending fund balance June 30, 2017	35,763	859,230	894,993	-105,274

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 697,220	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,673,841

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 09/14/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Chris Rodman	Telephone → 712	Area Code 664-2216
Signature of Mayor or other City official (Name and Title)		Date signed 9/8/2017

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WALL LAKE Can't be both GAAP and NON-GAAP					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	107,527			88,100			195,627			195,627	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	107,527	0		88,100	0		195,627		T01	195,627	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	107,527	0		88,100	0	0	195,627			195,627	6			
7	TIF revenues			67,459				67,459		T01	67,459	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes	61,853						61,853		T09	61,853	14			
15	TOTAL OTHER CITY TAXES	61,853	0	0	0	0	0	61,853	0		61,853	15			
16	Section B - LICENSES AND PERMITS	1,445						1,445		T29	1,445	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	1,254						1,254		U20	1,254	18			
19	Rents and royalties	2,400						2,400		U40	2,400	19			
20	Other miscellaneous use of money and property	22,100						22,100		U20	22,100	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	25,754	0	0	0	0	0	25,754	0		25,754	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALL LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued	(a)	(b)	(c)	(d)	(e)	(f)		(h)			41
42												42
43	State shared revenues											43
44	Road use taxes		101,834					101,834		C46	101,834	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	101,834	0	0	0	0	101,834	0		101,834	60
61												61
62	Local grants and reimbursements											62
63	County contributions	18,728						18,728			18,728	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	18,728	0	0	0	0	0	18,728	0		18,728	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	18,728	101,834	0	0	0	0	120,562	0		120,562	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	141,282	A91	141,282	73
74	Sewer							0	90,142	A80	90,142	74
75	Electric							0	873,415	A92	873,415	75
76	Gas							0	741,634	A93	741,634	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	90,663	A81	90,663	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALL LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	23,537						23,537		A50	23,537	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	26,775						26,775		A03	26,775	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	60,207						60,207		A61	60,207	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	110,519	0	0	0	0	0	110,519	1,937,136		2,047,655	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	109,651						109,651		U99	109,651	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	misc charges	19,137						19,137			19,137	114
115	Insurance settlements	75						75			75	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	128,863	0	0	0	0	0	128,863	0		128,863	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALL LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	454,689	101,834	67,459	88,100	0	0	712,082	1,937,136		2,649,218	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	34,000						34,000	200		34,200	127
128	Internal TIF loans and transfers in	43,875						43,875	27,194		71,069	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	77,875	0	0	0	0	0	77,875	27,394		105,269	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	532,564	101,834	67,459	88,100	0	0	789,957	1,964,530		2,754,487	132
133												133
134	Beginning fund balance July 1, 2016	674	39,200	43,658	5,218			88,750	701,314		790,064	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	533,238	141,034	111,117	93,318	0	0	878,707	2,665,844		3,544,551	136
137												137
138												138
139												139
140												140
141												141
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157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF WALL LAKE		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	40,972						40,972		E62	40,972	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	2,495						2,495		E24	2,495	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	43,467	0		0	0	0	43,467			43,467	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALL LAKE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
41	Section B — PUBLIC WORKS											41			
42	Roads, bridges, sidewalks — Current operation	4,961	74,518					79,479		E44	79,479	42			
43	Purchase of land and equipment							0		G44	0	43			
44	Construction		43,076					43,076		F44	43,076	44			
45	Parking meter and off-street — Current operation							0		E60	0	45			
46	Purchase of land and equipment							0		G60	0	46			
47	Construction							0		F60	0	47			
48	Street lighting — Current operation							0		E44	0	48			
49	Traffic control safety — Current operation							0		E44	0	49			
50	Purchase of land and equipment							0		G44	0	50			
51	Construction							0		F44	0	51			
52	Snow removal — Current operation	14,142						14,142		E44	14,142	52			
53	Purchase of land and equipment							0		G44	0	53			
54	Highway engineering — Current operation		34,936					34,936		E44	34,936	54			
55	Purchase of land and equipment							0		G44	0	55			
56	Construction							0		F44	0	56			
57	Street cleaning — Current operation							0		E81	0	57			
58	Purchase of land and equipment							0		G81	0	58			
59	Airport (if not an enterprise) — Current operation							0		E01	0	59			
60	Purchase of land and equipment							0		G01	0	60			
61	Construction							0		F01	0	61			
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62			
63	Purchase of land and equipment							0		G81	0	63			
64	Construction							0		F81	0	64			
65	Other public works — Current operation							0		E89	0	65			
66	Purchase of land and equipment							0		G89	0	66			
67	Construction							0		F89	0	67			
68								0			0	68			
69								0			0	69			
70								0			0	70			
71								0			0	71			
72								0			0	72			
73								0			0	73			
74								0			0	74			
75								0			0	75			
76								0			0	76			
77								0			0	77			
78								0			0	78			
79								0			0	79			
80	TOTAL PUBLIC WORKS	19,103	152,530		0	0	0	171,633			171,633	80			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALL LAKE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation	3,039						3,039		E32	3,039	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	3,039	0				0	3,039			3,039	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
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118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALL LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	52,170						52,170		E52	52,170	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction	1,043						1,043		F52	1,043	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	17,493						17,493		E61	17,493	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	44,114						44,114		E61	44,114	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction	113,944						113,944		F61	113,944	132
133	Cemetery — Current operation	15,869						15,869		E03	15,869	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	66,629						66,629		E61	66,629	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	311,262	0		0	0	0	311,262			311,262	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	16,501						16,501		E50	16,501	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	16,501	0	0	0	0	0	16,501			16,501	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALL LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	51,045						51,045		E29	51,045	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	88,130						88,130		E31	88,130	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	139,175	0	0	0	0	0	139,175			139,175	176
177	Section G — DEBT SERVICE							0			0	177
178	bond principal				65,000			65,000			65,000	178
179	bond interest				21,798			21,798			21,798	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	86,798	0	0	86,798			86,798	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	532,547	152,530	0	86,798	0	0	771,875			771,875	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALL LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								113,805	E91	113,805	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							58,076		E80	58,076	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation							749,610		E92	749,610	204
205	Purchase of land and equipment									G92	0	205
206	Construction								141,214	F92	141,214	206
207	Gas Utility — Current operation							618,867		E93	618,867	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							90,842		E81	90,842	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 – Continued						CITY OF WALL LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,772,414		1,772,414	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	532,547	152,530	0	86,798	0	0	771,875	1,772,414		2,544,289	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0	34,200		34,200	255
256	Internal TIF loans/repayments and transfers out			71,069				71,069			71,069	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	71,069	0	0	0	71,069	34,200		105,269	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	532,547	152,530	71,069	86,798	0	0	842,944	1,806,614		2,649,558	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	691	-11,496	40,048	6,520			35,763			35,763	267
268	Total Governmental	691	-11,496	40,048	6,520	0	0	35,763			35,763	268
269	Proprietary								859,230		859,230	269
270	Total ending fund balance June 30, 2017	691	-11,496	40,048	6,520	0	0	35,763	859,230		894,993	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	533,238	141,034	111,117	93,318	0	0	878,707	2,665,844		3,544,551	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF WALL LAKE				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.								
Purpose	Amount paid to other local governments	Purpose	Amount paid to State					
Correction.....	M05 \$	Highways.....	L44 \$					
Health.....	M32	All other.....	L89 \$					
Highways.....	M44							
Transit subsidies.....	M94							
Libraries.....	M52							
Police protection.....	M62 40,972							
Sewerage.....	M80							
Sanitation.....	M81							
All other.....	M89 \$							
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
Total salaries and wages paid.....		Amount - Omit cents						
		Z00 \$		367,279				
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 303,000	29U \$	39U \$ 40,000	49U \$ 263,000	49U \$	49U \$	49U \$	191 \$ 5,110
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T 24T		34T		44T	44T		189
7. Mortgage revenue	19T 24T		34T		44T	44T		189
8. TIF revenue	19U 8,440	29U	39U 4,220	49U 4,220	49U	49U	49U	189
9. Other-Specify	19U 455,000	29U	39U 25,000	49U 430,000	49U	49U	49U	189 15,486
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	766,440	0	69,220	697,220	0	0	0	20,596
B. Short-term debt		Outstanding as of JULY 1, 2016		Amount - Omit cents				
		61V \$						
Outstanding as of JUNE 30, 2017		64V \$		0				
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Assessed Valuations by Levy Authority and County, AY2015/FY2017				
		Actual valuation -- January 1, 2015		Amount - Omit cents				
		\$		33,476,811				
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017		Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61	947,692	947,692			
REMARKS	V98							